

## Article - Tax - General

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§12-304.

(a) A manufacturer that pays the tobacco tax shall indicate prominently on each package of cigarettes that:

- (1) the package contains sample cigarettes that are not for sale; and
- (2) all applicable tobacco taxes on those cigarettes have been paid.

(b) (1) Except as provided in subsection (c) of this section, within 72 hours after receiving cigarettes in the State and before selling or attempting to sell the cigarettes, a licensed wholesaler who first possesses the cigarettes shall affix, to the smallest cigarette package, tax stamps:

(i) in a total amount that at least equals the tobacco tax due on the number of cigarettes in the package; and

(ii) in the manner that the Comptroller requires, including placing the tax stamps on the cigarette package so that the stamps are visible to a buyer.

(2) If a tax stamp has been affixed to a package of cigarettes, a person may not affix the same tax stamp to another package of cigarettes.

(c) A licensed wholesaler is not required to affix tax stamps to:

(1) sample cigarettes if the cigarette package is marked in accordance with subsection (a) of this section; or

(2) cigarettes that are segregated or marked to indicate that the cigarettes:

(i) were received within the immediately preceding 72 hours;  
or

(ii) are being held for a sale or use that is exempt under this title.

(d) (1) Except as provided in subsection (c)(2) of this section, a rebuttable presumption exists that any unstamped cigarettes in the possession of a licensed wholesaler are possessed in violation of this title.

(2) The licensed wholesaler who possesses unstamped cigarettes has the burden of proving that the cigarettes are not possessed in violation of this title.

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